



2002

**NORTH DAKOTA
ASSESSMENT
SALES RATIO STUDY**

Office of State Tax Commissioner

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2002 North Dakota Assessment Sales Ratio Study

Introduction

The 2002 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared to assist local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of their equalization duties. This report is a synopsis of the comprehensive study. Property tax administrators, local assessing officials, and interested taxpayers utilize this information in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. Data from each of the 53 counties and 13 largest cities in North Dakota are included in the ASRS and this report.

The 2002 study includes data on sales of property occurring between January 1 and December 31, 2001. A minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 2001 did not meet the minimum sample size, sales of property from the prior years of 1998, 1999 and 2000, or current year appraisals were used to supplement the sales data. The county directors of tax equalization or full-time city assessors provided the property appraisal data to the Property Tax Division. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties. In those cases, the assessment process is different or is not connected to market value concepts.

This report includes 10,714 observations used in the 2002 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2001 assessment.

Statistical Report

This report has six basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes.

Table 2 contains a frequency distribution chart, which groups the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution chart includes a breakdown of township and urban sales for each county and major city.

Table 3 shows the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include transactions that occurred during 2001. The supplemental observation includes sales of improved residential and commercial properties for the years 1998, 1999 and 2000, and appraisals when required to obtain a sufficient sample size.

Tables 4 and 5 show the median ratios and coefficients of dispersion for the current and four prior years for residential property and commercial property. These tables provide a convenient comparison of data among various counties and cities and categories of property for five years.

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Table 6 shows the median ratio and the average price per acre paid for agricultural land, and the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 includes the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency. They indicate the prevailing level of assessment of the universe of properties used in the study. Each of these measures has advantages and limitations.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, and then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average. It is the most easily understood measure of central tendency, but it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is calculated by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency. It is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, the State Board of Equalization currently uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the aggregate mean ratio. The PRD provides an indicator of the degree to which high-value properties are over assessed or under assessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are over assessed in relation to low-value properties. The *Standard on Ratio Studies*, adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.

The coefficient of dispersion (COD) measures how closely the individual ratios are arrayed around the median ratio and shows the degree of uniformity or inaccuracy that has been attained in the assessments. This is sometimes referred to as the index of assessment inequality. The COD is computed by dividing the average deviation by the median ratio. This shows how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in taxes. Tax administrators feel that when dispersions occur

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between .10 and .20 the quality of assessments is acceptable, but any dispersion over .20 indicates the assessments need attention.

Sales Ratio Statistics

The following example shows the calculations used for developing the five listed measures:

	<u>Finalized Sale Price</u>	<u>T & F Value</u>	<u>Ratio</u>	<u>Array</u>	<u>Deviation From Median</u>
1.	\$ 42,000	\$ 36,500	87.9%	99.0	5.9
2.	83,500	81,000	97.0	98.7	5.6
3.	65,000	57,900	89.1	97.0	3.9
4.	79,000	78,200	99.0	96.2	3.1
5.	37,000	32,900	88.9	93.7	.6
6.	87,000	81,500	93.7	92.4	.7
7.	54,000	49,900	92.4	90.9	2.2
8.	81,900	80,800	98.7	89.1	4.0
9.	46,000	41,800	90.9	88.9	4.2
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	86.9	<u>6.2</u>
	\$633,700	\$596,600	932.8		36.4

Arithmetic Mean Ratio = $932.8 \div 10 = 93.28$
Aggregate Mean Ratio = $\$596,600 \div \$633,700 = 94.1$
Median = Middle Ratio = $93.7 + 92.4 = 186.1 \div 2 = 93.05$ or 93.1
Price Related Differential = $93.28 \div 94.1 = .99$
Average Deviation = $36.4 \div 10 = 3.64$
Coefficient of Dispersion = $3.64 \div 93.1 = .039$ or .04

Table 1
2002 Real Estate Assessment / Sales Ratio Study

Adams County	Total Sales	Verified Price	-----Sales Ratio-----						PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median				
Agricultural	22	1,549,418	1,139,182	74.3	73.5	68.2			1.0	0.23
Commercial	21	836,191	933,347	125.8	111.6	100.0			1.1	0.26
Vacant Lots	2	4,000	5,555	158.5	138.9	158.5			0.0	0.00
Total Comm. & Vac. Lots	23	840,191	938,902	128.6	111.7	100.0			1.2	0.30
Residential	36	1,135,016	1,208,250	123.4	106.5	113.6			1.2	0.28
Lakeshore	0	0	0	0.0	0.0	0.0			0.0	0.00
Total Res. & Lakeshore	36	1,135,016	1,208,250	123.4	106.5	113.6			1.2	0.28
Mobile Homes	0	0	0	0.0	0.0	0.0			0.0	0.00
Total County	81	3,524,625	3,286,334	111.5	93.2	100.0			1.2	0.32

Barnes County	Total Sales	Verified Price	-----Sales Ratio-----						PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median				
Agricultural	24	2,324,275	1,829,840	75.7	78.7	77.7			1.0	0.21
Commercial	30	892,660	740,160	94.6	82.9	99.5			1.1	0.18
Vacant Lots	11	84,950	33,150	54.6	39.0	46.7			1.4	0.54
Total Comm. & Vac. Lots	41	977,610	773,310	83.9	79.1	95.1			1.1	0.31
Residential	31	1,205,750	1,086,310	105.2	90.1	90.4			1.2	0.34
Lakeshore	0	0	0	0.0	0.0	0.0			0.0	0.00
Total Res. & Lakeshore	31	1,205,750	1,086,310	105.2	90.1	90.4			1.2	0.34
Mobile Homes	7	101,900	92,480	110.0	90.8	87.7			0.0	0.00
Total County	103	4,609,535	3,781,940	90.2	82.0	88.3			1.1	0.31

City of Valley City	Total Sales	Verified Price	-----Sales Ratio-----						PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median				
Agricultural	0	0	0	0.0	0.0	0.0			0.0	0.00
Commercial	33	2,611,700	2,650,700	101.8	101.5	102.1			1.0	0.04
Vacant Lots	0	0	0	0.0	0.0	0.0			0.0	0.00
Total Comm. & Vac. Lots	33	2,611,700	2,650,700	101.8	101.5	102.1			1.0	0.04
Residential	63	3,830,112	3,707,500	96.4	96.8	97.3			1.0	0.06
Lakeshore	0	0	0	0.0	0.0	0.0			0.0	0.00
Total Res. & Lakeshore	63	3,830,112	3,707,500	96.4	96.8	97.3			1.0	0.06
Mobile Homes	0	0	0	0.0	0.0	0.0			0.0	0.00
Total City	96	6,441,812	6,358,200	98.3	98.7	99.2			1.0	0.06

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Benson County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	22	1,693,381	1,797,584	105.0	106.2	102.9	1.0	0.24
Commercial	30	1,077,500	966,676	128.7	89.7	100.0	1.4	0.37
Vacant Lots	2	1,950	1,804	87.5	92.5	87.5	0.0	0.00
Total Comm. & Vac. Lots	32	1,079,450	968,480	126.1	89.7	100.0	1.4	0.35
Residential	50	1,342,968	1,118,015	96.5	83.2	93.7	1.2	0.25
Lakeshore	6	243,500	188,548	113.4	77.4	71.7	0.0	0.00
Total Res. & Lakeshore	56	1,586,468	1,306,563	98.3	82.4	92.9	1.2	0.29
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	110	4,359,299	4,072,627	7.7	93.4	99.5	1.2	0.30

Billings County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	3	118,080	69,940	62.5	59.2	72.0	0.0	0.00
Commercial	7	940,700	933,060	99.0	99.2	100.0	0.0	0.00
Vacant Lots	1	6,982	6,980	100.0	100.0	100.0	0.0	0.00
Total Comm. & Vac. Lots	8	947,682	940,040	99.2	99.2	100.0	1.0	0.01
Residential	13	706,200	688,260	97.7	97.5	100.0	1.0	0.02
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	13	706,200	688,260	97.7	97.5	100.0	1.0	0.02
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	24	1,771,962	1,698,240	93.8	95.8	100.0	1.0	0.06

Bottineau County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	31	3,999,841	2,813,400	76.3	70.3	72.7	1.1	0.20
Commercial	30	1,741,374	1,822,750	105.7	104.7	98.9	1.0	0.22
Vacant Lots	6	27,677	19,866	68.7	71.8	80.1	0.0	0.00
Total Comm. & Vac. Lots	36	1,769,051	1,842,616	99.5	104.2	95.4	1.0	0.24
Residential	56	2,142,175	1,919,822	105.1	89.6	96.4	1.2	0.32
Lakeshore	20	1,506,857	498,985	33.5	33.1	28.7	1.0	0.32
Total Res. & Lakeshore	76	3,649,032	2,418,807	86.3	66.3	81.0	1.3	0.46
Mobile Homes	3	59,482	44,141	65.9	74.2	60.6	0.0	0.00
Total County	146	9,477,406	7,118,964	87.0	75.1	83.8	1.2	0.36

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Bowman County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	1	45,000	20,900	46.4	46.4	46.4	0.0	0.00
Commercial	23	1,630,000	1,555,400	110.5	95.4	99.0	1.2	0.22
Vacant Lots	2	6,000	6,000	100.0	100.0	100.0	0.0	0.00
Total Comm. & Vac. Lots	25	1,636,000	1,561,400	109.6	95.4	99.6	1.2	0.20
Residential	45	2,136,165	2,235,000	112.3	104.6	104.0	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	45	2,136,165	2,235,000	112.3	104.6	104.0	1.1	0.21
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	71	3,817,165	3,817,300	110.5	100.0	100.0	1.1	0.22

Burke County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	14	1,096,125	844,980	78.1	77.1	73.4	1.0	0.12
Commercial	21	305,400	309,764	111.0	101.4	100.1	1.1	0.14
Vacant Lots	1	1,000	1,000	100.0	100.0	100.0	0.0	0.00
Total Comm. & Vac. Lots	22	306,400	310,764	100.5	101.4	100.1	1.1	0.14
Residential	34	664,864	601,070	119.0	90.4	98.9	1.3	0.32
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	664,864	601,070	119.0	90.4	98.9	1.3	0.32
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	70	2,067,389	1,756,814	108.2	85.0	98.7	1.3	0.25

Burleigh County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	8	365,300	281,590	81.2	77.1	80.7	1.1	0.20
Commercial	18	2,153,400	2,078,100	96.7	96.5	98.1	1.0	0.04
Vacant Lots	32	595,674	528,452	94.3	88.7	95.6	1.1	0.16
Total Comm. & Vac. Lots	50	2,749,074	2,606,552	95.2	94.8	97.7	1.0	0.12
Residential	74	9,182,140	8,621,264	93.9	93.9	93.7	1.0	0.06
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	74	9,182,140	8,621,264	93.9	93.9	93.7	1.0	0.06
Mobile Homes	62	1,578,721	1,480,080	94.9	93.8	92.4	1.0	0.12
Total County	194	13,875,235	12,989,486	94.0	93.6	94.2	1.0	0.10

Table 1 Continued
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City of Bismarck	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	8,530,128	8,174,700	93.5	95.8	95.1	1.0	0.08
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	8,530,128	8,174,700	93.5	95.8	95.1	1.0	0.08
Residential	701	75,631,806	70,913,200	94.2	93.8	94.3	1.0	0.06
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	701	75,631,806	70,913,200	94.2	93.8	94.3	1.0	0.06
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	731	84,161,934	79,087,900	94.2	94.0	94.4	1.0	0.06

Cass County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	43	9,845,080	5,943,200	61.7	60.4	60.6	1.0	0.17
Commercial	34	2,686,734	2,314,700	106.9	86.2	96.9	1.2	0.33
Vacant Lots	90	2,729,380	1,238,200	59.7	45.4	51.7	1.3	0.51
Total Comm. & Vac. Lots	124	5,416,114	3,552,900	72.7	65.6	60.0	1.1	0.57
Residential	208	22,622,912	19,947,900	96.1	88.2	91.3	1.1	0.24
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	208	22,622,912	19,947,900	96.1	88.2	91.3	1.1	0.24
Mobile Homes	62	1,323,605	1,190,043	93.9	89.9	94.3	1.0	0.19
Total County	437	39,207,711	30,634,043	85.7	78.1	82.1	1.1	0.33

City of Fargo	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	55	21,409,338	20,625,700	97.1	96.3	93.4	1.0	0.15
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	55	21,409,338	20,625,700	97.1	96.3	93.4	1.0	0.15
Residential	968	113,560,500	103,840,600	91.2	91.4	90.7	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	968	113,560,500	103,840,600	91.2	91.4	90.7	1.0	0.08
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	1,023	134,969,838	124,466,300	91.5	92.2	90.7	1.0	0.09

Table 1 Continued
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City of West Fargo	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	36	9,147,900	8,281,500	91.8	90.5	94.5	1.0	0.12
Vacant Lots	103	1,773,365	1,723,600	102.8	97.2	100.0	1.1	0.18
Total Comm. & Vac. Lots	139	10,921,265	10,005,100	100.0	91.6	98.1	1.1	0.16
Residential	263	27,090,903	25,259,100	93.4	93.2	93.7	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	263	27,090,903	25,259,100	93.4	93.2	93.7	1.0	0.08
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	402	38,012,168	35,264,200	95.7	92.8	94.5	1.0	0.11

Cavalier County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	3,168,463	1,824,030	61.6	57.6	64.4	1.1	0.13
Commercial	30	1,693,675	1,694,900	100.9	100.1	98.7	1.0	0.07
Vacant Lots	3	17,000	28,300	189.8	166.5	210.0	0.0	0.00
Total Comm. & Vac. Lots	33	1,710,675	1,723,200	109.0	100.7	99.0	1.0	0.15
Residential	54	2,648,810	2,515,474	102.2	95.0	98.1	1.0	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	54	2,648,810	2,515,474	102.2	95.0	98.1	1.0	0.22
Mobile Homes	1	35,839	36,000	100.4	100.4	100.4	0.0	0.00
Total County	109	7,563,787	6,098,704	96.4	80.6	97.6	1.2	0.23

Dickey County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	1,519,127	1,325,307	82.7	87.2	80.1	1.0	0.12
Commercial	30	1,102,850	1,094,596	99.8	99.3	98.6	1.0	0.13
Vacant Lots	3	32,080	16,442	54.8	51.3	59.5	0.0	0.00
Total Comm. & Vac. Lots	33	1,134,930	1,111,038	95.7	97.9	96.7	1.0	0.16
Residential	60	2,791,532	2,339,876	95.2	83.8	86.4	1.1	0.32
Lakeshore	3	84,000	67,324	155.8	80.1	120.1	0.0	0.00
Total Res. & Lakeshore	63	2,875,532	2,407,200	98.0	83.7	87.4	1.2	0.34
Mobile Homes	1	8,500	5,158	60.7	60.7	60.7	0.0	0.00
Total County	114	5,538,089	4,848,703	94.8	87.6	89.4	1.1	0.26

Table 1 Continued
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Divide County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	829,310	617,800	77.5	74.5	74	1.0	0.16
Commercial	12	357,050	350,500	101.2	98.2	102.8	1.0	0.28
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	12	357,050	350,500	101.2	98.2	102.8	1.0	0.28
Residential	32	735,000	688,400	115.1	93.7	98.7	1.2	0.40
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	735,000	688,400	115.1	93.7	98.7	1.2	0.40
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	62	1,921,360	1,656,700	101.5	86.2	88.2	1.2	0.36

Dunn County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	1,085,200	647,400	63.6	59.7	63.5	1.1	0.17
Commercial	14	581,200	596,801	103.8	102.7	102.7	1.0	0.05
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	14	581,200	596,801	103.8	102.7	102.7	1.0	0.05
Residential	33	920,763	888,620	99.4	96.5	97.1	1.0	0.11
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	33	920,763	888,620	99.4	96.5	97.1	1.0	0.11
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	58	2,587,163	2,132,821	93.7	82.4	97.0	1.1	0.14

Eddy County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	954,450	881,610	92.6	92.4	92.2	1.0	0.17
Commercial	21	1,856,000	1,856,000	100.0	100.0	100.0	1.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	21	1,856,000	1,856,000	100.0	100.0	100.0	1.0	0.00
Residential	49	1,569,529	1,475,000	109.6	94.0	100.0	1.2	0.26
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	49	1,569,529	1,475,000	109.6	94.0	100.0	1.2	0.26
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	81	4,379,979	4,212,610	104.8	96.2	100.0	1.1	0.18

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Emmons County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	33	2,580,415	1,824,242	78.5	70.7	85.7	1.1	0.22
Commercial	26	1,112,000	1,247,140	141.4	112.2	100.0	1.3	0.51
Vacant Lots	5	28,650	23,100	94.5	80.6	85.7	0.0	0.00
Total Comm. & Vac. Lots	31	1,140,650	1,270,240	133.8	111.4	100.0	1.2	0.48
Residential	53	1,467,938	1,580,236	115.4	107.7	104.6	1.1	0.22
Lakeshore	7	151,400	95,032	68.9	62.8	72.7	0.0	0.00
Total Res. & Lakeshore	60	1,619,338	1,675,268	110.0	103.5	101.3	1.1	0.24
Mobile Homes	2	66,000	62,000	125.7	93.9	125.7	0.0	0.00
Total County	126	5,406,403	4,831,750	107.8	89.4	99.3	1.2	0.30

Foster County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	4	378,500	288,000	94.3	76.1	90.0	0.0	0.00
Commercial	27	4,508,000	4,508,000	100.0	100.0	100.0	1.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	27	4,508,000	4,508,000	100.0	100.0	100.0	1.0	0.00
Residential	53	3,409,550	3,218,534	102.3	94.4	98.2	1.1	0.14
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	53	3,409,550	3,218,534	102.3	94.4	98.2	1.1	0.14
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	84	8,296,050	8,014,534	101.2	96.6	100.0	1.1	0.10

Golden Valley County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	1,524,050	844,700	72.2	55.4	83.2	1.3	0.23
Commercial	10	435,000	457,340	106.1	105.1	102.3	1.0	0.10
Vacant Lots	1	4,596	11,800	256.7	256.7	256.7	0.0	0.00
Total Comm. & Vac. Lots	11	439,596	469,140	119.8	106.7	103.1	1.1	0.22
Residential	41	1,418,450	1,266,920	98.6	89.3	96.8	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	41	1,418,450	1,266,920	98.6	89.3	96.8	1.1	0.21
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	69	3,382,096	2,580,760	95.5	76.3	94.7	1.3	0.24

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Grand Forks County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	32	3,498,546	2,953,600	103.2	84.4	97.8	1.2	0.30
Commercial	30	10,921,331	10,136,047	104.3	92.8	100.0	1.1	0.38
Vacant Lots	15	141,241	77,218	104.3	54.7	75.0	1.9	1.08
Total Comm. & Vac. Lots	45	11,062,572	10,213,265	104.3	92.3	88.6	1.1	0.60
Residential	103	6,794,437	6,203,866	121.2	91.3	92.2	1.3	0.50
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	103	6,794,437	6,203,866	121.2	91.3	92.2	1.3	0.50
Mobile Homes	58	876,439	874,792	150.5	99.8	103.4	1.5	0.75
Total County	238	22,231,994	20,245,523	122.8	91.1	95.1	1.4	0.56

City of Grand Forks	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	58	23,961,537	23,057,200	97.7	96.2	97.0	1.0	0.12
Vacant Lots	41	4,690,775	2,239,200	77.2	47.7	82.3	1.6	0.26
Total Comm. & Vac. Lots	99	28,652,312	25,296,400	89.2	88.3	90.6	1.0	0.20
Residential	570	59,514,329	56,178,700	95.5	94.4	94.3	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	570	59,514,329	56,178,700	95.5	94.4	94.3	1.0	0.08
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	669	88,166,641	81,475,100	94.6	92.4	94.3	1.0	0.09

Grant County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	1,391,393	897,569	63.5	64.5	65.6	1.0	0.18
Commercial	10	223,400	247,278	188.6	110.7	100.3	1.7	0.94
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	10	223,400	247,278	188.6	110.7	100.3	1.7	0.94
Residential	30	624,700	608,476	97.7	97.4	99.5	1.0	0.06
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	624,700	608,476	97.7	97.4	99.5	1.0	0.06
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	61	2,239,493	1,753,323	100.9	78.3	93.0	1.3	0.33

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Griggs County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	7	735,000	786,916	102.6	107.1	105.1	0.0	0.00
Commercial	18	380,200	373,790	99.6	98.3	98.6	1.0	0.07
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	18	380,200	373,790	99.6	98.3	98.6	1.0	0.07
Residential	38	1,692,650	1,626,602	100.4	96.1	97.9	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	1,692,650	1,626,602	100.4	96.1	97.9	1.0	0.09
Mobile Homes	1	34,900	33,800	96.8	96.8	96.8	0.0	0.00
Total County	64	2,842,750	2,821,108	100.3	99.2	98.0	1.0	0.08

Hettinger County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	10	1,043,660	662,010	64.0	63.4	64.3	1.0	0.13
Commercial	14	649,600	648,380	99.9	99.8	100.0	1.0	0.01
Vacant Lots	1	300	180	60.0	60.0	60.0	0.0	0.00
Total Comm. & Vac. Lots	15	649,900	648,560	97.9	99.8	100.0	1.0	0.04
Residential	39	823,765	788,410	98.7	95.7	100.0	1.0	0.10
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	39	823,765	788,410	98.7	95.7	100.0	1.0	0.10
Mobile Homes	1	600	1,870	311.7	311.7	311.7	0.0	0.00
Total County	65	2,517,925	2,100,850	96.3	83.4	99.1	1.2	0.16

Kidder County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	23	1,953,199	1,520,257	83.1	77.8	83.9	1.1	0.18
Commercial	12	310,950	277,279	105.5	89.2	99.6	1.2	0.30
Vacant Lots	2	2,100	4,333	203.0	206.3	203.0	0.0	0.00
Total Comm. & Vac. Lots	14	313,050	281,612	119.4	90.0	112.0	1.3	0.36
Residential	41	1,156,350	1,100,000	108.5	95.1	100.5	1.1	0.27
Lakeshore	9	518,900	179,385	31.9	34.6	30.2	0.9	0.38
Total Res. & Lakeshore	50	1,675,250	1,279,385	94.7	76.4	95.4	1.2	0.36
Mobile Homes	1	43,790	27,504	62.8	62.8	62.8	0.0	0.00
Total County	88	3,985,289	3,108,758	95.3	78.0	89.4	1.2	0.35

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

LaMoure County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg.		PRD	COD
					Mean	Median		
Agricultural	19	1,777,055	1,294,100	74.7	72.8	76.9	1.0	0.22
Commercial	30	1,186,550	1,064,383	99.4	89.7	102.3	1.1	0.12
Vacant Lots	3	8,200	4,700	70.8	57.3	100.0	0.0	0.00
Total Comm. & Vac. Lots	33	1,194,750	1,069,083	96.8	89.5	101.1	1.1	0.14
Residential	48	1,761,867	1,574,412	97.7	89.4	94.2	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	48	1,761,867	1,574,412	97.7	89.4	94.2	1.1	0.22
Mobile Homes	1	17,000	9,600	56.5	56.5	56.5	0.0	0.00
Total County	101	4,750,672	3,947,195	92.6	83.1	94.6	1.1	0.21

Logan County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg.		PRD	COD
					Mean	Median		
Agricultural	45	3,243,837	2,236,900	76.6	69.0	75.0	1.1	0.23
Commercial	16	613,211	632,200	101.9	103.1	100.3	1.0	0.06
Vacant Lots	3	4,300	2,300	60.8	53.5	62.5	0.0	0.00
Total Comm. & Vac. Lots	19	617,511	634,500	95.4	102.8	100.0	0.9	0.11
Residential	42	860,800	797,500	107.0	92.6	100.0	1.2	0.19
Lakeshore	1	2,800	2,600	92.9	92.9	92.9	0.0	0.00
Total Res. & Lakeshore	43	863,600	800,100	106.7	92.6	100.0	1.2	0.19
Mobile Homes	4	101,000	106,700	117.6	105.6	92.7	0.0	0.00
Total County	111	4,825,948	3,778,200	93.0	78.3	92.9	1.2	0.22

McHenry County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg.		PRD	COD
					Mean	Median		
Agricultural	28	1,743,263	1,499,666	89.9	86.0	82.1	1.0	0.26
Commercial	30	720,962	863,123	155.9	119.7	100.0	1.3	0.67
Vacant Lots	7	31,243	11,680	73.1	37.4	38.0	0.0	0.00
Total Comm. & Vac. Lots	37	752,205	874,803	140.2	116.3	100.0	1.2	0.68
Residential	34	870,700	775,490	221.3	89.1	97.2	2.5	1.57
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	870,700	775,490	221.3	89.1	97.2	2.5	1.57
Mobile Homes	9	280,800	266,580	87.9	94.9	88.3	0.9	0.31
Total County	108	3,646,968	3,416,539	148.3	93.7	98.5	1.6	0.81

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

McIntosh County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	46	3,585,832	2,519,519	82.0	70.3	76.1	1.2	0.28
Commercial	22	1,256,398	1,122,242	101.3	89.3	99.0	1.1	0.12
Vacant Lots	3	5,830	3,178	148.7	54.5	124.4	0.0	0.00
Total Comm. & Vac. Lots	25	1,262,228	1,125,420	107.0	89.2	99.4	1.2	0.21
Residential	39	1,436,000	1,308,992	101.4	91.2	98.4	1.1	0.25
Lakeshore	2	4,975	5,845	103.8	117.5	103.8	0.0	0.00
Total Res. & Lakeshore	41	1,440,975	1,314,837	101.5	91.2	98.4	1.1	0.26
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	112	6,289,035	4,959,776	94.7	78.9	92.6	1.2	0.27

McKenzie County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	1,576,600	801,080	56.7	50.8	51.0	1.1	0.29
Commercial	21	1,031,748	1,047,802	101.8	101.6	100.0	1.0	0.10
Vacant Lots	5	19,400	17,056	93.0	87.9	103.0	0.0	0.00
Total Comm. & Vac. Lots	26	1,051,148	1,064,858	100.1	101.3	100.0	1.0	0.13
Residential	31	1,223,015	1,182,002	102.2	96.6	96.5	1.1	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	31	1,223,015	1,182,002	102.2	96.6	96.5	1.1	0.12
Mobile Homes	3	25,500	23,331	92.6	91.5	97.6	0.0	0.00
Total County	71	3,876,263	3,071,271	94.0	79.2	97.0	1.2	0.17

McLean County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	37	3,219,218	1,984,000	67.4	61.6	60.4	1.1	0.28
Commercial	32	1,115,700	1,217,100	152.0	109.1	108.1	1.4	0.79
Vacant Lots	31	228,620	137,500	94.9	60.1	76.2	1.6	0.62
Total Comm. & Vac. Lots	63	1,344,320	1,354,600	123.9	100.8	82.4	1.2	0.83
Residential	85	3,544,499	3,388,500	112.2	95.6	100.7	1.2	0.29
Lakeshore	20	1,187,900	639,700	70.2	53.9	62.2	1.3	0.37
Total Res. & Lakeshore	105	4,732,399	4,028,200	104.2	85.1	95.2	1.2	0.34
Mobile Homes	11	56,300	61,401	177.6	109.1	114.3	1.6	0.81
Total County	216	9,352,237	7,428,201	107.4	79.4	85.7	1.4	0.54

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Mercer County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	871,562	473,918	66.9	54.4	66.4	1.2	0.23
Commercial	31	1,765,800	1,737,600	98.7	98.4	99.0	1.0	0.04
Vacant Lots	25	180,090	174,280	131.6	96.8	103.7	1.4	0.57
Total Comm. & Vac. Lots	56	1,945,890	1,911,880	113.4	98.3	100.0	1.2	0.29
Residential	100	5,106,410	4,950,084	103.3	96.9	99.7	1.1	0.17
Lakeshore	5	914,500	450,800	63.6	49.3	50.0	0.0	0.00
Total Res. & Lakeshore	105	6,020,910	5,400,884	101.4	89.7	98.6	1.1	0.19
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	172	8,838,362	7,786,682	103.1	88.1	98.6	1.2	0.23

Morton County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	44	3,536,931	2,176,182	62.3	61.5	60.7	1.0	0.23
Commercial	30	1,111,355	1,101,450	160.5	99.1	100.0	1.6	0.75
Vacant Lots	35	487,791	351,700	78.5	72.1	79.8	1.1	0.25
Total Comm. & Vac. Lots	65	1,599,146	1,453,150	116.3	90.9	88.9	1.3	0.55
Residential	71	3,585,533	3,138,700	108.0	87.5	95.6	1.2	0.33
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	71	3,585,533	3,138,700	108.0	87.5	95.6	1.2	0.33
Mobile Homes	41	613,589	566,685	140.4	92.4	99.2	1.5	0.65
Total County	221	9,335,199	7,334,717	107.4	78.6	86.7	1.4	0.49

City of Mandan	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	42	7,407,800	7,130,600	92.9	96.3	94.2	1.0	0.15
Vacant Lots	27	998,700	370,600	43.4	37.1	35.8	1.2	0.51
Total Comm. & Vac. Lots	69	8,406,500	7,501,200	73.6	89.2	77.4	0.8	0.34
Residential	180	16,461,380	15,302,200	93.9	93.0	92.6	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	180	16,461,380	15,302,200	93.9	93.0	92.6	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	249	24,867,880	22,803,400	88.3	91.7	91.5	1.0	0.14

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Mountrail County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	5	636,600	414,100	60.7	65.0	56.6	0.0	0.00
Commercial	30	1,203,100	1,190,200	100.4	98.9	100.0	1.0	0.03
Vacant Lots	7	84,000	32,600	40.0	38.8	40.0	0.0	0.00
Total Comm. & Vac. Lots	37	1,287,100	1,222,800	89.0	95.0	100.0	0.9	0.14
Residential	37	1,214,350	1,085,500	101.1	89.4	95.9	1.1	0.26
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	37	1,214,350	1,085,500	101.0	89.4	95.9	1.1	0.26
Mobile Homes	12	173,655	148,116	78.0	85.3	83.4	0.9	0.41
Total County	91	3,311,705	2,870,516	90.9	86.7	98.9	1.1	0.23

Nelson County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	23	1,646,271	1,783,068	119.3	108.3	107.5	1.1	0.30
Commercial	18	458,751	368,315	204.8	80.3	95.9	2.6	1.51
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	18	458,751	368,315	204.8	80.3	95.9	2.6	1.51
Residential	57	1,795,965	1,315,473	121.1	73.2	101.7	1.7	0.54
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	57	1,795,965	1,315,473	121.1	73.2	101.7	1.7	0.54
Mobile Homes	2	14,000	28,579	232.6	204.1	232.6	0.0	0.00
Total County	100	3,914,987	3,495,435	137.9	89.3	101.8	1.6	0.66

Oliver County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	14	876,153	590,557	68.8	67.4	68.0	1.0	0.22
Commercial	6	93,409	92,636	100.3	99.2	98.6	0.0	0.00
Vacant Lots	1	6,500	6,500	100.0	100.0	100.0	0.0	0.00
Total Comm. & Vac. Lots	7	99,909	99,136	100.2	99.2	98.8	0.0	0.00
Residential	32	1,340,105	1,318,038	99.2	98.4	99.5	1.0	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	1,340,105	1,318,038	99.2	98.4	99.5	1.0	0.12
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	53	2,316,167	2,007,731	91.3	86.7	96.6	1.1	0.16

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Pembina County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	53	8,428,733	5,764,016	73.9	68.4	72.0	1.1	0.23
Commercial	30	1,296,450	1,281,677	99.0	98.9	100.0	1.0	0.27
Vacant Lots	3	23,250	15,122	60.8	65.0	27.0	0.0	0.00
Total Comm. & Vac. Lots	33	1,319,700	1,296,799	95.6	98.3	100.0	1.0	0.30
Residential	53	2,840,600	2,559,355	111.1	90.1	93.4	1.2	0.35
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	53	2,840,600	2,559,355	111.1	90.1	93.4	1.2	0.35
Mobile Homes	5	60,097	52,980	87.1	88.2	78.8	0.0	0.00
Total County	144	12,649,130	9,673,150	93.0	76.5	85.1	1.2	0.33

Pierce County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	1,342,192	996,051	77.6	74.2	79.2	1.1	0.23
Commercial	31	1,779,575	1,835,327	107.3	103.1	104.5	1.0	0.08
Vacant Lots	3	30,200	10,214	105.0	33.8	33.4	0.0	0.00
Total Comm. & Vac. Lots	34	1,809,775	1,845,541	107.1	102.0	103.4	1.1	0.15
Residential	46	2,646,293	2,448,303	111.6	92.5	93.8	1.2	0.32
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	46	2,646,293	2,448,303	111.6	92.5	93.8	1.2	0.32
Mobile Homes	1	75,096	69,120	92.0	92.0	92.0	0.0	0.00
Total County	99	5,873,356	5,359,015	103.7	91.2	97.7	1.1	0.25

Ramsey County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	2,122,643	2,032,608	104.3	95.8	92.3	1.1	0.31
Commercial	24	525,200	510,662	99.7	97.2	100.0	1.0	0.04
Vacant Lots	12	186,257	79,062	49.9	42.4	57.4	1.2	0.48
Total Comm. & Vac. Lots	36	711,457	589,724	83.1	82.9	100.0	1.1	0.20
Residential	59	3,677,916	3,420,569	98.1	93.0	96.4	1.1	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	59	3,677,916	3,420,569	98.1	93.0	96.4	1.1	0.15
Mobile Homes	14	256,323	225,743	92.3	88.1	90.3	1.1	0.21
Total County	137	6,768,339	6,268,644	94.8	92.6	96.3	0.0	0.20

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

City of Devils Lake	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	38	6,561,866	6,696,800	100.2	102.1	95.9	1.0	0.23
Vacant Lots	2	12,000	6,000	50.0	50.0	50.0	0.0	0.00
Total Comm. & Vac. Lots	40	6,573,866	6,702,800	97.7	102.0	93.6	1.0	0.24
Residential	75	3,866,821	3,605,600	100.4	93.2	92.2	1.1	0.18
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	75	3,866,821	3,605,600	100.4	93.2	92.2	1.1	0.18
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	115	10,440,687	10,308,400	99.5	98.7	92.2	1.0	0.20

Ransom County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	1,674,227	1,339,200	80.3	80.0	81.1	1.0	0.18
Commercial	30	4,231,047	4,285,240	102.0	101.3	100.2	1.0	0.03
Vacant Lots	6	49,250	37,600	77.3	76.3	81.4	0.0	0.00
Total Comm. & Vac. Lots	36	4,280,297	4,322,840	97.9	101.0	99.9	1.0	0.06
Residential	55	3,156,394	2,928,500	111.5	92.8	94.8	1.2	0.32
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	55	3,156,394	2,928,500	111.5	92.8	94.8	1.2	0.32
Mobile Homes	2	58,250	58,737	114.3	100.8	114.3	0.0	0.00
Total County	110	9,169,168	8,649,277	102.3	94.3	99.0	1.1	0.21

Renville County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	6	851,174	578,500	65.7	68.0	61.2	0.0	0.00
Commercial	20	785,457	746,393	108.6	95.0	101.9	1.1	0.28
Vacant Lots	6	19,560	15,744	138.8	80.5	107.2	0.0	0.00
Total Comm. & Vac. Lots	26	805,017	762,137	115.6	94.7	101.9	1.2	0.37
Residential	32	813,800	727,951	125.9	89.5	96.6	1.4	0.54
Lakeshore	1	3,000	800	26.7	26.7	26.7	0.0	0.00
Total Res. & Lakeshore	33	816,800	728,751	122.9	89.2	95.9	1.4	0.55
Mobile Homes	3	105,195	89,253	79.6	84.8	87.0	0.0	0.00
Total County	68	2,578,186	2,158,641	113.2	83.7	93.4	1.4	0.47

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Richland County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	38	6,008,260	3,056,900	51.7	50.9	51.6	1.0	0.12
Commercial	30	15,244,295	14,929,250	98.1	97.9	100.0	1.0	0.10
Vacant Lots	1	21,000	13,100	62.4	62.4	62.4	0.0	0.00
Total Comm. & Vac. Lots	31	15,265,295	14,942,350	96.9	97.9	100.0	1.0	0.11
Residential	55	2,684,397	2,397,300	98.6	89.3	96.9	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	55	2,684,397	2,397,300	98.6	89.3	96.9	1.1	0.22
Mobile Homes	9	154,000	163,799	120.3	106.4	113.8	1.1	0.25
Total County	133	24,111,952	20,560,349	86.3	85.3	91.8	1.0	0.29

City of Wahpeton	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	10,416,337	9,982,900	94.6	95.8	100.0	1.0	0.12
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	10,416,337	9,982,900	94.6	95.8	100.0	1.0	0.12
Residential	78	6,275,398	5,833,460	98.0	93.0	90.9	1.1	0.16
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	78	6,275,398	5,833,460	98.0	93.0	90.9	1.1	0.16
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	108	16,691,735	15,816,360	97.1	94.8	93.7	1.0	0.15

Rolette County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	2,294,150	1,962,155	102.2	85.5	94.8	1.2	0.35
Commercial	30	1,802,986	1,681,789	96.9	93.5	96.5	1.0	0.11
Vacant Lots	3	17,500	7,088	57.6	40.5	33.3	0.0	0.00
Total Comm. & Vac. Lots	33	1,820,486	1,688,877	93.4	92.8	93.8	1.0	0.14
Residential	34	1,243,491	1,162,408	126.2	93.5	110.7	1.4	0.44
Lakeshore	5	141,000	64,160	85.9	45.5	64.0	0.0	0.00
Total Res. & Lakeshore	39	1,384,491	1,226,568	121.1	88.6	110.3	1.4	0.45
Mobile Homes	5	30,230	49,636	178.4	164.2	84.7	0.0	0.00
Total County	94	5,529,357	4,927,236	111.0	89.1	97.6	1.3	0.39

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Sargent County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	1,686,762	1,156,630	69.0	68.6	73.6	1.0	0.14
Commercial	17	943,300	1,150,928	154.3	122.0	99.7	1.3	0.60
Vacant Lots	6	6,725	8,697	168.5	129.3	142.6	0.0	0.00
Total Comm. & Vac. Lots	23	950,025	1,159,625	158.0	122.1	102.6	1.3	0.62
Residential	36	1,525,100	1,303,483	97.6	85.5	90.8	1.1	0.27
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	36	1,525,100	1,303,483	97.6	85.5	90.8	1.1	0.27
Mobile Homes	5	81,208	88,024	139.8	108.4	114.5	0.0	0.00
Total County	85	4,243,095	3,707,762	109.4	87.4	91.6	1.3	0.41

Sheridan County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	24	2,470,285	2,109,135	93.4	85.4	86.8	1.1	0.26
Commercial	5	71,640	74,812	121.7	104.4	100.3	0.0	0.00
Vacant Lots	3	1,300	1,884	128.1	144.9	115.6	0.0	0.00
Total Comm. & Vac. Lots	8	72,940	76,696	124.1	105.1	105.4	1.2	0.43
Residential	34	497,740	388,646	97.2	78.1	96.8	1.2	0.23
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	497,740	388,646	97.2	78.1	96.8	1.2	0.23
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	66	3,040,965	2,574,477	99.1	84.7	97.6	1.2	0.26

Sioux County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	6	679,050	486,671	79.6	71.7	73.3	0.0	0.00
Commercial	5	222,500	154,608	88.3	69.5	98.0	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	5	222,500	154,608	88.3	69.5	98.0	0.0	0.00
Residential	30	357,881	351,441	172.8	98.2	99.3	1.8	0.80
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	357,881	351,441	172.8	98.2	99.3	1.8	0.80
Mobile Homes	1	6,500	3,000	46.2	46.2	46.2	0.0	0.00
Total County	42	1,265,931	995,720	146.4	78.7	99.1	1.9	0.65

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Slope County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	18	1,653,631	1,315,800	85.2	79.6	84.3	1.1	0.19
Commercial	5	57,585	46,175	85.8	80.2	100.0	0.0	0.00
Vacant Lots	1	2,000	848	42.4	42.4	42.4	0.0	0.00
Total Comm. & Vac. Lots	6	59,585	47,023	78.6	78.9	88.1	0.0	0.00
Residential	15	113,124	113,943	121.8	100.7	101.3	1.2	0.39
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	15	113,124	113,943	121.8	100.7	101.3	1.2	0.39
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	39	1,826,340	1,476,766	98.3	80.9	88.2	1.2	0.31

Stark County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	19	1,819,863	991,100	54.6	54.5	53.1	1.0	0.24
Commercial	30	1,624,850	1,689,550	128.3	104.0	100.0	1.2	0.32
Vacant Lots	16	51,400	37,172	106.4	72.3	80.0	1.5	0.52
Total Comm. & Vac. Lots	46	1,676,250	1,726,722	120.7	103.0	100.0	1.2	0.37
Residential	34	2,412,388	2,260,138	97.2	93.7	93.4	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	2,412,388	2,260,138	97.2	93.7	93.4	1.0	0.09
Mobile Homes	12	131,143	116,771	118.8	89.0	92.6	1.3	0.49
Total County	111	6,039,644	5,094,731	102.0	84.4	93.6	1.2	0.33

City of Dickinson	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	3,262,039	3,153,600	97.8	96.7	93.0	1.0	0.10
Vacant Lots	2	24,700	19,000	77.1	76.9	77.1	0.0	0.00
Total Comm. & Vac. Lots	32	3,286,739	3,172,600	96.5	96.5	92.8	1.0	0.10
Residential	214	15,403,131	14,632,300	96.1	95.0	94.6	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	214	15,403,131	14,632,300	96.1	95.0	94.6	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	246	18,689,870	17,804,900	96.1	95.3	94.4	1.0	0.09

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Steele County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	9	1,243,350	928,846	82.7	74.7	77.1	1.1	0.22
Commercial	15	240,015	244,340	100.0	101.8	98.3	1.0	0.09
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	15	240,015	244,340	100.0	101.8	98.3	1.0	0.09
Residential	37	731,051	692,163	105.7	94.7	95.6	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	37	731,051	692,163	105.7	94.7	95.6	1.1	0.21
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	61	2,214,416	1,865,349	100.9	84.2	96.2	1.2	0.18

Stutsman County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	32	3,015,973	2,171,800	75.2	72.0	73.6	1.0	0.19
Commercial	30	1,471,000	1,500,100	106.4	102.0	100.0	1.0	0.10
Vacant Lots	8	59,360	44,900	86.1	75.6	73.2	1.1	0.44
Total Comm. & Vac. Lots	38	1,530,360	1,545,000	102.1	101.0	100.0	1.0	0.16
Residential	40	1,576,200	1,456,500	99.2	92.4	96.2	1.1	0.24
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,576,200	1,456,500	99.2	92.4	96.2	1.1	0.24
Mobile Homes	24	512,474	508,140	100.9	99.2	100.6	1.0	0.13
Total County	134	6,635,007	5,681,440	94.6	85.6	96.5	1.1	0.21

City of Jamestown	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	34	3,852,760	3,522,000	92.0	91.4	95.0	1.0	0.11
Vacant Lots	11	187,200	78,500	45.0	41.9	38.1	1.1	0.42
Total Comm. & Vac. Lots	45	4,039,960	3,600,500	80.5	89.1	88.5	0.9	0.22
Residential	206	14,767,316	13,730,000	96.6	93.0	93.9	1.0	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	206	14,767,316	13,730,000	96.6	93.0	93.9	1.0	0.15
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	251	18,807,276	17,330,500	93.7	92.1	93.8	1.0	0.16

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Towner County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	20	1,395,506	1,368,524	109.1	98.1	90.0	1.1	0.37	
Commercial	30	969,500	922,745	105.3	95.2	95.2	1.1	0.40	
Vacant Lots	1	1	800	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	31	969,501	923,545	101.9	95.3	93.6	1.1	0.43	
Residential	46	1,391,355	1,453,376	170.7	104.5	108.3	1.6	0.78	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	46	1,391,355	1,453,376	170.7	104.5	108.3	1.6	0.78	
Mobile Homes	2	42,900	31,492	61.1	73.4	61.1	0.0	0.00	
Total County	99	3,799,262	3,776,937	134.5	99.4	101.2	1.4	0.60	

Traill County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	19	2,854,607	1,926,802	92.4	67.5	61.0	1.4	0.67	
Commercial	37	2,268,811	2,016,459	112.6	88.9	99.7	1.3	0.40	
Vacant Lots	1	10,000	6,800	68.0	68.0	68.0	0.0	0.00	
Total Comm. & Vac. Lots	38	2,278,811	2,023,259	111.4	88.8	99.6	1.3	0.40	
Residential	76	3,952,815	3,522,229	105.4	89.1	89.9	1.2	0.35	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	76	3,952,815	3,522,229	105.4	89.1	89.9	1.2	0.35	
Mobile Homes	4	68,580	72,720	137.9	106.0	117.5	0.0	0.00	
Total County	137	9,154,813	7,545,010	106.2	82.4	90.4	1.3	0.41	

Walsh County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	19	1,362,230	1,150,100	92.4	84.4	85.8	1.1	0.27	
Commercial	31	2,180,685	2,203,606	105.4	101.1	100.0	1.0	0.23	
Vacant Lots	3	2,100	3,100	340.0	147.6	380.0	0.0	0.00	
Total Comm. & Vac. Lots	34	2,182,785	2,206,706	126.1	101.1	100.0	1.3	0.46	
Residential	34	1,325,500	1,317,088	108.4	99.4	103.0	1.1	0.23	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	34	1,325,500	1,317,088	108.4	99.4	103.0	1.1	0.23	
Mobile Homes	6	248,656	226,059	160.5	90.9	94.0	0.0	0.00	
Total County	93	5,119,171	4,899,953	115.0	95.7	100.0	1.2	0.36	

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

City of Grafton	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	4,229,900	4,646,000	117.6	109.8	100.7	1.1	0.31
Vacant Lots	4	24,630	30,400	325.8	123.4	340.8	0.0	0.00
Total Comm. & Vac. Lots	35	4,254,530	4,676,400	141.4	109.9	101.0	1.3	0.54
Residential	30	1,769,500	1,729,600	103.1	97.7	98.4	1.1	0.17
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	1,769,500	1,729,600	103.1	97.7	98.4	1.1	0.17
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	65	6,024,030	6,406,000	123.7	106.3	100.0	1.2	0.37

Ward County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	3,043,750	1,723,900	59.9	56.6	58.4	1.1	0.25
Commercial	50	4,391,486	3,633,300	100.0	82.7	98.7	1.2	0.20
Vacant Lots	38	534,900	409,800	122.7	76.6	70.8	1.6	0.99
Total Comm. & Vac. Lots	88	4,926,386	4,043,100	109.8	82.1	95.3	1.3	0.46
Residential	125	10,134,452	9,698,000	105.5	95.7	97.9	1.1	0.23
Lakeshore	6	234,450	225,500	99.2	96.2	101.0	0.0	0.00
Total Res. & Lakeshore	131	10,368,902	9,923,500	105.2	95.7	97.9	1.1	0.23
Mobile Homes	128	2,340,470	2,384,733	114.0	101.9	100.1	1.1	0.34
Total County	373	20,679,508	18,075,233	106.1	87.4	96.8	1.2	0.34

City of Minot	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	39	9,637,823	9,447,200	101.8	98.0	99.3	1.0	0.13
Vacant Lots	21	566,879	532,200	123.7	93.9	73.0	1.3	1.00
Total Comm. & Vac. Lots	60	10,204,702	9,979,400	109.4	97.8	96.7	1.1	0.37
Residential	420	36,816,464	36,050,900	98.0	97.9	98.3	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	420	36,816,464	36,050,900	98.0	97.9	98.3	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	480	47,021,166	46,030,300	99.4	97.9	98.1	1.0	0.11

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

Wells County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	23	1,614,956	1,395,300	93.7	86.4	92.0	1.1	0.24
Commercial	30	1,346,618	1,192,200	130.9	88.5	100.0	1.5	0.48
Vacant Lots	4	15,500	16,646	107.5	107.4	99.9	0.0	0.00
Total Comm. & Vac. Lots	34	1,362,118	1,208,846	128.2	88.7	100.0	1.4	0.45
Residential	41	1,300,650	1,206,497	126.5	92.8	99.9	1.4	0.54
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	41	1,300,650	1,206,497	126.5	92.8	99.9	1.4	0.54
Mobile Homes	2	52,700	58,138	109.5	110.3	109.5	0.0	0.00
Total County	100	4,330,424	3,868,781	119.2	89.3	100.0	1.3	0.43

Williams County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	29	2,526,357	1,453,322	61.0	57.5	60.9	1.1	0.14
Commercial	33	1,089,990	1,053,626	99.1	96.7	95.9	1.0	0.18
Vacant Lots	20	117,860	73,310	68.0	62.2	50.0	1.1	0.57
Total Comm. & Vac. Lots	53	1,207,850	1,126,936	87.4	93.3	92.7	0.9	0.30
Residential	47	2,735,540	2,370,846	105.8	86.7	94.5	1.2	0.30
Lakeshore	11	590,500	499,500	92.0	84.6	90.0	1.1	0.13
Total Res. & Lakeshore	58	3,326,040	2,870,346	103.2	86.3	93.7	1.2	0.27
Mobile Homes	25	195,512	188,546	134.0	96.4	91.2	1.4	0.74
Total County	165	7,255,759	5,639,150	95.4	77.7	86.7	1.2	0.38

City of Williston	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	4,199,687	3,422,400	133.3	81.5	101.1	1.2	0.16
Vacant Lots	2	27,700	22,800	75.9	82.3	75.9	0.0	0.00
Total Comm. & Vac. Lots	32	4,227,387	3,445,200	129.7	81.5	100.4	1.6	0.47
Residential	146	8,749,165	8,174,100	96.4	93.4	95.4	1.0	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	146	8,749,165	8,174,100	96.4	93.4	95.4	1.0	0.12
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	178	12,976,552	11,619,300	102.4	89.5	95.8	1.1	0.19

Table 1 Continued
2002 Real Estate Assessment / Sales Ratio Study

State	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	1,118	112,498,834	79,494,507	78.0	70.7	72.4	1.1	0.29
Commercial	1,733	204,724,004	197,523,146	108.9	96.5	100.0	1.1	0.23
Vacant Lots	645	14,193,666	8,548,061	91.0	60.2	78.4	1.5	0.55
Total Comm. & Vac. Lots	2,378	218,917,670	206,071,207	104.1	94.1	99.0	1.1	0.30
Residential	6,592	518,784,420	483,296,992	100.5	93.2	94.7	1.1	0.18
Lakeshore	96	5,583,782	2,918,179	69.5	52.3	59.1	1.3	0.56
Total Res. & Lakeshore	6,688	524,368,202	486,215,171	100.0	92.7	94.5	1.1	0.18
Mobile Homes	530	9,830,954	9,445,751	116.3	96.1	96.9	1.2	0.41
Total State	10,714	865,615,660	781,226,636	99.4	90.3	94.4	1.1	0.24

TABLE 2
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Adams-	Township	1	1	2	1	2	6	0	1	2	1	4	0	0	0	1	1	0	0	0	1	25	
	Urban	1	0	0	0	0	1	1	1	1	2	1	3	20	2	4	5	0	0	1	1	56	
Barnes-	Township	7	2	3	1	3	3	4	4	3	1	5	3	4	1	0	0	1	0	0	0	47	
	Urban	2	1	0	1	1	3	4	2	3	5	4	6	11	4	1	0	0	2	0	0	56	
Valley City-	Urban	1	0	0	0	0	0	0	2	1	5	17	25	31	9	2	2	1	0	0	0	96	
Benson-	Township	1	1	1	2	0	1	1	1	2	1	0	3	5	2	2	1	0	0	2	0	29	
	Urban	1	0	2	2	2	1	4	7	5	2	8	10	16	5	4	3	1	1	1	0	81	
Billings-	Township	1	0	0	0	0	0	1	0	0	1	0	1	0	0	0	0	0	0	0	0	4	
	Urban	0	0	0	0	0	0	0	0	1	1	0	4	14	0	0	0	0	0	0	0	20	
Bottineau-	Township	20	2	3	4	6	4	5	5	4	3	4	2	1	1	0	0	1	1	0	0	67	
	Urban	2	0	1	0	1	5	6	3	3	4	8	9	1	7	3	2	2	3	5	0	79	
Bowman-	Township	0	1	0	0	0	0	0	0	0	0	2	0	1	0	0	0	0	0	0	0	4	
	Urban	0	0	1	0	0	0	0	3	2	10	7	8	6	4	3	2	4	2	3	1	67	
Burke-	Township	0	0	0	0	1	3	3	3	0	2	0	1	1	1	0	0	0	0	0	0	15	
	Urban	1	0	1	0	0	1	0	0	1	1	6	14	20	3	2	0	0	0	1	0	55	
Burleigh-	Township	0	0	2	0	2	2	4	4	4	13	24	21	11	5	6	2	1	0	1	1	103	
	Urban	0	0	0	0	0	0	3	10	11	9	14	19	11	6	3	1	2	1	0	1	91	
Bismarck-	Urban	0	0	0	1	0	1	3	12	45	129	207	202	92	30	6	2	1	0	0	0	731	
Cass-	Township	33	8	10	11	12	15	9	9	10	13	14	11	8	4	2	1	0	0	0	1	171	
	Urban	14	4	5	13	14	20	12	15	25	18	16	34	25	13	7	2	4	4	0	3	18	266
Fargo-	Urban	0	0	0	0	0	14	44	61	135	213	216	153	99	52	19	8	3	0	3	0	1023	

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
West Fargo-	Urban	0	1	0	3	2	5	7	26	30	58	81	65	74	31	7	1	3	1	4	0	3	402
Cavalier-	Township	0	4	2	3	4	4	2	0	2	0	0	0	0	1	0	0	0	0	0	0	22	
	Urban	0	1	1	1	0	5	1	4	3	5	5	19	8	9	5	5	1	3	3	0	8	87
Dickey-	Township	0	0	0	0	1	1	4	4	3	1	2	8	1	0	1	0	1	0	0	0	1	28
	Urban	2	2	2	3	5	7	2	8	4	9	5	9	6	6	4	1	1	1	3	0	6	86
Divide-	Township	0	0	0	2	1	4	3	1	3	1	0	1	0	0	2	0	0	0	0	0	0	18
	Urban	1	2	1	1	2	1	1	2	3	4	3	1	2	0	2	2	3	2	3	1	7	44
Dunn-	Township	1	0	2	2	1	1	3	0	0	0	1	0	0	0	0	0	0	0	0	0	0	11
	Urban	0	0	0	0	1	0	1	0	2	3	4	13	10	2	7	1	0	2	1	0	0	47
Eddy-	Township	0	1	0	0	0	1	0	0	1	2	1	1	0	3	0	0	0	1	0	0	0	11
	Urban	0	1	0	1	0	2	3	2	2	4	3	5	32	1	1	0	1	1	2	2	7	70
Emmons-	Township	5	3	3	1	2	1	5	0	2	6	5	3	5	1	1	0	1	0	0	0	0	44
	Urban	0	0	0	0	0	2	1	2	0	10	3	11	16	3	4	3	6	1	4	3	13	82
Foster-	Township	0	0	0	0	1	0	0	1	0	0	0	0	1	1	0	0	0	0	0	1	0	5
	Urban	0	0	0	0	1	1	0	4	3	3	4	15	36	5	3	0	1	0	0	0	3	79
Golden Valley-	Township	3	0	0	1	2	0	1	1	1	7	1	0	2	0	0	0	0	0	0	0	0	19
	Urban	0	0	1	1	2	4	1	1	1	2	6	10	6	2	4	1	0	1	2	0	5	50
Grand Forks-	Township	7	1	0	1	3	8	7	3	6	8	3	10	6	4	3	2	3	1	2	1	12	91
	Urban	10	2	5	3	3	4	8	6	9	13	6	4	13	4	8	2	11	3	1	2	30	147
Grand Forks-	Urban	5	0	0	2	4	9	10	17	51	102	156	135	81	49	22	4	9	4	3	2	4	669
Grant-	Township	1	3	4	1	1	4	4	1	1	0	0	0	0	1	0	0	0	0	0	0	0	21
	Urban	0	0	0	0	0	0	0	0	3	2	8	7	16	0	2	1	0	0	0	0	1	40

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLES SHOWING THE NUMBER OF SAMPLES IN EACH PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Griggs-	Township	0	0	0	0	0	0	0	0	1	0	2	0	3	0	1	0	0	0	0	0	7	
	Urban	0	0	0	0	1	0	0	1	1	6	1	25	12	2	3	0	1	0	2	1	57	
Hettinger-	Township	0	1	1	2	1	3	0	2	1	0	0	0	0	0	0	0	0	0	0	0	11	
	Urban	0	0	0	0	1	0	2	3	2	2	1	12	21	5	1	0	0	0	2	0	54	
Kidder-	Township	8	1	2	1	1	3	3	1	2	4	2	0	0	2	2	1	0	0	0	0	33	
	Urban	0	1	0	0	3	3	2	5	2	2	3	4	6	3	2	0	1	5	1	1	55	
LaMoure-	Township	1	1	2	2	1	2	1	3	1	3	2	0	0	1	0	1	0	0	0	0	21	
	Urban	2	0	1	1	4	4	3	2	1	7	7	8	9	7	7	8	1	1	3	0	80	
Logan-	Township	2	1	6	3	4	2	4	3	6	5	3	3	1	0	1	0	0	0	0	2	46	
	Urban	1	0	0	0	1	1	1	2	7	2	6	9	12	6	6	0	3	1	0	1	65	
McHenry-	Township	5	1	1	0	0	5	3	3	4	3	2	1	5	1	0	0	0	1	1	1	40	
	Urban	4	0	1	2	4	3	2	3	0	4	1	3	15	0	3	0	1	2	1	1	68	
McIntosh-	Township	1	2	0	4	8	7	1	6	1	3	4	3	2	1	1	0	0	2	1	0	50	
	Urban	2	0	0	1	1	3	3	2	3	5	4	8	6	3	3	3	4	0	3	5	62	
McKenzie-	Township	4	2	1	0	1	1	1	0	3	0	2	2	0	0	0	0	0	0	0	0	17	
	Urban	0	0	0	0	0	2	0	1	2	2	7	11	15	0	4	3	0	2	1	1	54	
McLean-	Township	12	7	9	4	8	9	6	5	5	1	3	3	2	0	1	0	1	0	0	6	82	
	Urban	8	2	1	2	3	8	4	4	8	9	6	6	13	6	3	2	7	1	1	2	38	
Mercer-	Township	3	1	3	2	1	2	2	1	1	2	1	5	4	0	2	0	1	0	1	0	35	
	Urban	3	2	0	1	1	2	1	7	4	8	17	21	23	14	9	3	7	2	1	1	137	
Morton-	Township	13	4	7	5	7	6	5	12	12	7	5	5	4	2	1	1	1	0	0	1	98	
	Urban	2	2	3	2	2	5	10	5	6	6	4	10	16	4	3	3	4	2	3	2	123	

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Mandan-	Urban	18	2	0	3	2	5	5	12	15	38	58	45	25	8	7	4	0	0	0	0	249	
Mountrail-	Township	9	2	3	1	0	1	1	1	0	0	2	1	2	0	0	0	0	0	0	1	24	
	Urban	0	1	1	0	4	1	1	3	2	2	6	5	27	1	1	3	3	0	2	0	67	
Nelson-	Township	0	0	0	0	0	0	0	4	1	3	1	1	1	2	1	0	0	2	1	0	23	
	Urban	6	1	4	6	3	2	3	2	5	1	2	3	3	1	0	2	2	0	4	4	77	
Oliver-	Township	1	1	2	2	0	3	1	1	2	1	1	1	2	0	0	0	0	0	0	0	18	
	Urban	0	0	0	0	1	0	1	0	2	2	4	7	7	4	2	3	1	0	0	0	35	
30-	Pembina-	6	5	2	5	4	5	7	10	5	3	2	2	2	3	1	0	0	0	1	0	265	
	Urban	4	1	0	1	0	3	2	6	6	6	6	8	7	6	3	2	6	3	0	1	79	
	Pierce-	3	0	0	1	0	1	2	2	2	2	3	1	1	1	1	0	0	0	0	0	21	
	Urban	2	0	0	0	1	0	3	6	5	1	8	13	13	6	3	6	2	2	0	5	78	
	Ramsey-	4	1	1	3	3	3	2	8	1	7	9	5	5	1	2	1	1	1	2	0	66	
	Urban	1	0	2	0	0	1	0	2	5	6	6	8	25	2	2	2	3	1	1	1	71	
	Devils Lake-	1	0	2	0	3	5	1	7	12	16	14	15	9	6	3	3	3	2	3	0	115	
	Ransom-	0	0	2	2	0	0	3	3	2	2	1	3	2	1	0	0	1	1	0	1	24	
	Urban	1	0	0	0	2	1	4	6	1	7	8	18	18	2	4	2	1	2	2	0	86	
	Renville-	1	0	0	4	1	0	1	2	3	5	1	2	5	1	0	0	0	0	0	1	12	
	Urban	0	0	2	4	4	2	1	2	3	5	1	2	5	1	0	0	4	2	3	1	56	
Richland-	Township	7	9	13	4	5	2	0	1	0	2	0	2	0	0	0	0	0	0	0	0	45	
	Urban	1	1	1	4	0	1	4	4	5	2	5	14	23	4	5	0	1	1	1	10	88	
Wahpeton-		0	1	0	1	1	1	5	6	11	19	11	8	22	5	5	0	3	2	3	0	4	108

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
-31-	Rolette- Township	2	0	1	2	3	0	3	0	1	0	2	1	1	0	0	1	0	1	1	0	23	
		2	0	3	2	2	1	5	1	4	4	7	4	5	6	6	3	1	1	1	12	71	
	Sargent- Township	1	0	4	1	0	3	4	6	2	0	1	1	0	0	0	0	0	0	0	1	24	
		0	2	0	2	0	1	2	2	7	4	5	9	6	6	3	0	0	0	1	0	61	
	Sheridan- Township	1	0	0	1	1	1	4	0	4	1	0	1	1	2	1	2	2	2	0	0	25	
		2	0	2	1	1	2	0	2	1	3	2	6	3	3	3	2	2	1	1	0	41	
	Sioux- Township	1	0	0	1	1	0	0	0	0	1	0	0	0	0	0	2	0	0	0	0	6	
		0	2	0	0	0	0	0	2	0	1	5	15	10	0	0	0	0	0	0	0	36	
	Slope- Township	0	1	2	1	0	0	1	0	2	3	4	3	0	0	1	0	0	0	0	0	19	
		1	0	1	0	0	0	0	2	3	1	0	0	6	3	0	0	0	0	0	0	20	
	Stark- Township	7	2	2	2	2	2	3	2	2	5	9	4	2	0	1	0	0	0	0	0	46	
		1	0	1	0	0	1	4	1	2	3	8	4	23	1	1	0	2	2	0	2	65	
	Dickinson- Urban	0	0	0	0	1	0	0	2	33	47	48	38	29	26	5	3	4	3	3	4	0	246
	Steele- Township	0	1	0	0	1	1	0	2	0	1	1	1	0	0	0	0	1	0	0	0	9	
		0	0	0	0	2	0	0	1	4	8	6	10	7	4	0	3	2	1	1	0	52	
	Stutsman- Township	0	3	1	1	10	5	6	5	3	2	3	5	7	5	1	1	1	0	0	1	60	
		1	0	2	0	0	2	4	1	4	5	3	6	22	4	2	1	2	3	2	1	74	
	Jamestown- Urban	7	1	1	3	4	8	10	15	25	26	40	38	28	15	10	2	3	0	1	3	11	251
	Towner- Township	0	0	1	0	0	2	1	4	1	3	1	1	0	1	0	1	2	1	0	1	23	
		8	1	0	1	2	0	1	1	3	6	5	6	9	4	4	4	1	0	1	2	76	
	Traill- Township	3	1	3	2	4	0	3	3	0	2	2	2	0	0	0	0	0	0	0	4	29	
		3	0	1	2	5	8	7	6	6	7	5	10	15	3	4	3	1	4	1	2	108	

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Walsh-	Township	0	0	0	3	1	1	4	1	1	4	5	1	0	1	1	1	1	0	0	3	28	
	Urban	1	0	1	3	1	3	1	0	3	5	4	3	8	4	6	4	2	3	3	2	65	
Grafton-	Urban	1	0	0	0	2	0	1	5	1	6	4	8	13	6	0	0	2	1	3	2	10	65
Ward-	Township	8	4	7	8	8	5	10	6	8	5	17	9	10	7	8	5	3	2	2	0	11	143
	Urban	9	3	0	3	5	5	7	10	14	16	18	30	27	14	17	6	7	5	6	1	27	230
Minot-	Urban	3	2	2	0	1	2	2	7	32	53	78	118	94	34	23	10	5	5	0	1	8	480
Wells-	Township	3	1	0	2	1	1	2	0	2	1	2	1	2	4	1	0	0	1	1	3	28	
	Urban	0	0	1	2	3	3	2	5	3	3	2	7	15	7	3	5	0	0	0	0	11	72
Williams-	Township	8	5	6	9	10	6	4	8	3	5	8	6	4	2	2	1	1	0	0	0	3	91
	Urban	3	0	1	2	2	1	5	2	4	5	8	6	3	0	5	3	2	2	1	3	16	74
Williston-	Urban	1	1	0	1	2	6	6	7	9	21	26	29	24	10	6	11	6	6	0	1	5	178
Total State-	Township	194	84	114	108	129	141	142	144	125	144	163	139	106	66	46	26	24	16	17	7	92	2,027
Total State-	Urban	139	40	54	82	113	182	227	351	610	996	1,248	1,391	1,325	493	300	157	153	104	101	62	559	8,687
Grand Total-		333	124	168	190	242	323	369	495	735	####	1,411	1,530	1,431	559	346	183	177	120	118	69	651	10,714

Table 3
Characteristics of the Sample

County	Residential				Commercial			
	2001 Sales	Old Sales	Appraisals	Total	2001 Sales	Old Sales	Appraisals	Total
Adams	26	10	0	36	2	1	18	21
Barnes	31	0	0	31	4	5	21	30
City of Valley City	63	0	0	63	3	6	24	33
Benson	27	23	0	50	5	10	15	30
Billings	0	2	11	13	1	0	6	7
Bottineau	56	0	0	56	9	16	5	30
Bowman	23	22	0	45	6	17	0	23
Burke	15	19	0	34	0	2	19	21
Burleigh	74	0	0	74	1	3	14	18
City of Bismarck	701	0	0	701	30	0	0	30
Cass	208	0	0	208	18	16	0	34
City of Fargo	968	0	0	968	55	0	0	55
City of West Fargo	263	0	0	263	17	19	0	36
Cavalier	24	30	0	54	3	6	21	30
Dickey	60	0	0	60	4	12	14	30
Divide	21	11	0	32	0	6	6	12
Dunn	8	25	0	33	0	14	0	14
Eddy	27	22	0	49	0	0	21	21
Emmons	26	27	0	53	7	9	10	26
Foster	25	28	0	53	0	0	27	27
Golden Valley	13	28	0	41	3	4	3	10
Grand Forks	103	0	0	103	5	22	3	30
City of Grand Forks	570	0	0	570	28	30	0	58
Grant	5	18	7	30	3	7	0	10
Griggs	17	21	0	38	3	3	12	18
Hettinger	18	21	0	39	0	4	10	14
Kidder	21	20	0	41	2	6	4	12
LaMoure	22	26	0	48	2	2	26	30
Logan	21	21	0	42	1	11	4	16
McHenry	34	0	0	34	8	7	15	30
McIntosh	21	18	0	39	2	8	12	22
McKenzie	15	16	0	31	1	11	9	21
McLean	85	0	0	85	15	17	0	32

Table 3
Characteristics of the Sample

County	Residential				Commercial			
	2001 Sales	Old Sales	Appraisals	Total	2001 Sales	Old Sales	Appraisals	Total
Mercer	100	0	0	100	3	11	17	31
Morton	71	0	0	71	8	13	9	30
City of Mandan	180	0	0	180	14	28	0	42
Mountrail	21	16	0	37	2	4	24	30
Nelson	22	35	0	57	4	14	0	18
Oliver	9	23	0	32	0	4	2	6
Pembina	53	0	0	53	7	23	0	30
Pierce	46	0	0	46	3	4	24	31
Ramsey	27	32	0	59	2	6	16	24
City of Devils Lake	75	0	0	75	10	28	0	38
Ransom	55	0	0	55	0	4	26	30
Renville	24	8	0	32	4	12	4	20
Richland	55	0	0	55	2	11	17	30
City of Wahpeton	78	0	0	78	10	11	9	30
Rolette	34	0	0	34	2	8	20	30
Sargent	36	0	0	36	0	4	13	17
Sheridan	10	24	0	34	1	2	2	5
Sioux	6	4	20	30	0	0	5	5
Slope	4	6	5	15	1	1	3	5
Stark	34	0	0	34	2	8	20	30
City of Dickinson	214	0	0	214	2	21	7	30
Steele	7	30	0	37	1	3	11	15
Stutsman	40	0	0	40	2	4	24	30
City of Jamestown	206	0	0	206	13	21	0	34
Towner	20	26	0	46	1	18	11	30
Traill	76	0	0	76	16	21	0	37
Walsh	34	0	0	34	8	16	7	31
City of Grafton	30	0	0	30	5	11	15	31
Ward	125	0	0	125	3	47	0	50
City of Minot	420	0	0	420	27	12	0	39
Wells	41	0	0	41	7	13	10	30
Williams	47	0	0	47	10	23	0	33
City of Williston	146	0	0	146	7	20	3	30
County Total	2,023	612	43	2,678	194	493	560	1,247
City Total	3,914	0	0	3,914	221	207	58	486
State Total	5,937	612	43	6,592	415	700	618	1,733

Table 4
Median Ratios and Coefficients of Dispersion for Residential Property

Residential										
County	Median Ratio					COD				
	1998	1999	2000	2001	2002	1998	1999	2000	2001	2002
Adams	99.5	99.4	99.6	103.6	113.6	0.12	0.31	0.15	0.20	0.28
Barnes	95.2	97.5	92.4	97.5	90.4	0.31	0.42	0.28	0.27	0.34
City of Valley City	95.6	97.7	98.6	98.8	97.3	0.09	0.07	0.07	0.07	0.06
Benson	95.1	99.7	100.0	95.1	93.7	0.32	0.27	0.21	0.21	0.25
Billings	100.0	100.0	100.0	98.6	100.0	0.02	0.04	0.04	0.11	0.02
Bottineau	97.7	95.8	100.8	99.3	96.4	0.48	0.22	0.32	0.38	0.32
Bowman	91.3	98.2	93.5	100.9	104.0	0.14	0.33	0.28	0.22	0.21
Burke	100.0	101.5	101.9	100.7	98.9	0.10	0.16	0.36	0.36	0.32
Burleigh	90.1	96.9	95.7	92.1	93.7	0.06	0.06	0.07	0.08	0.06
City of Bismarck	94.5	94.4	94.8	94.2	94.3	0.05	0.06	0.05	0.04	0.06
Cass	90.6	91.5	89.5	92.6	91.3	0.20	0.21	0.22	0.23	0.24
City of Fargo	93.3	90.0	93.4	94.1	90.7	0.09	0.09	0.08	0.09	0.08
City of West Fargo	94.8	94.9	94.2	93.9	93.7	0.09	0.08	0.08	0.07	0.08
Cavalier	101.3	103.6	96.4	100.1	98.1	0.32	0.34	0.22	0.28	0.22
Dickey	98.0	89.4	95.5	95.5	86.4	0.29	0.68	0.34	0.25	0.32
Divide	97.1	99.4	92.1	96.4	98.7	0.63	0.66	0.68	0.59	0.40
Dunn	99.8	98.1	98.0	97.3	97.1	0.21	0.22	0.18	0.19	0.11
Eddy	94.8	94.7	93.7	98.2	100.0	0.17	0.15	0.13	0.14	0.26
Emmons	96.7	96.9	96.6	100.0	104.6	0.24	0.35	0.28	0.43	0.22
Foster	92.7	98.2	93.3	98.0	98.2	0.18	0.13	0.22	0.15	0.14
Golden Valley	102.5	101.5	99.4	97.1	96.8	0.18	0.13	0.09	0.15	0.21
Grand Forks	84.3	91.8	95.4	96.3	92.2	0.28	0.28	0.36	0.28	0.50
City of Grand Forks	96.2	92.6	98.2	96.9	94.3	0.09	0.08	0.07	0.07	0.08
Grant	98.9	97.8	97.4	97.0	99.5	0.10	0.08	0.07	0.07	0.06
Griggs	98.2	99.3	99.3	98.9	97.9	0.08	0.07	0.09	0.09	0.09
Hettinger	97.5	95.5	101.8	98.9	100.0	0.20	0.13	0.24	0.08	0.10
Kidder	92.7	106.2	106.2	92.3	100.5	0.25	0.97	0.32	0.35	0.27
LaMoure	89.6	102.5	101.4	95.3	94.2	0.21	0.19	0.21	0.23	0.22
Logan	101.7	99.4	100.0	101.0	100.0	0.14	0.19	0.10	0.19	0.19
McHenry	84.2	84.0	97.1	95.7	97.2	0.46	0.33	0.52	0.21	1.57
McIntosh	95.2	98.2	101.1	104.0	98.4	0.22	0.29	0.29	0.30	0.25
McKenzie	99.8	100.1	100.1	102.7	96.5	0.10	0.10	0.11	0.15	0.12
McLean	87.3	100.3	99.8	97.3	100.7	0.35	0.84	0.32	0.45	0.29

Table 4 Continued
Median Ratios and Coefficients of Dispersion for Residential Property

Residential										
County	Median Ratio					COD				
	1998	1999	2000	2001	2002	1998	1999	2000	2001	2002
Mercer	98.3	88.9	97.2	101.0	99.7	0.24	0.42	0.17	0.25	0.17
Morton	93.6	96.0	95.0	93.0	95.6	0.29	0.34	0.44	0.29	0.33
City of Mandan	92.8	92.0	94.6	95.1	92.6	0.09	0.07	0.07	0.12	0.07
Mountrail	102.1	97.1	97.6	99.7	95.9	0.25	0.27	0.22	0.22	0.26
Nelson	101.9	100.0	102.0	96.7	101.7	0.82	0.86	0.89	0.63	0.54
Oliver	121.2	98.9	100.1	100.1	99.5	0.31	0.24	0.12	0.09	0.12
Pembina	91.8	91.7	92.3	101.8	93.4	0.31	0.26	0.26	0.36	0.35
Pierce	92.9	93.4	97.3	95.8	93.8	0.37	0.15	0.13	0.31	0.32
Ramsey	94.6	96.2	93.5	95.5	96.4	0.28	0.21	0.18	0.16	0.15
City of Devils Lake	92.2	96.4	95.4	95.2	92.2	0.16	0.16	0.15	0.25	0.18
Ransom	92.0	87.1	94.4	93.6	94.8	0.35	0.35	0.26	0.30	0.32
Renville	95.8	102.2	100.0	96.2	96.6	0.78	0.61	0.39	0.46	0.54
Richland	95.7	95.1	95.6	98.4	96.9	0.26	0.21	0.33	0.20	0.22
City of Wahpeton	90.5	97.1	95.1	96.5	90.9	0.16	0.15	0.12	0.12	0.16
Rolette	95.6	98.8	95.9	97.3	110.7	0.17	0.20	0.18	0.46	0.44
Sargent	92.8	98.0	92.1	96.7	90.8	0.36	0.28	0.23	0.28	0.27
Sheridan	98.3	96.7	101.2	101.4	96.8	0.25	0.22	0.34	0.31	0.23
Sioux	100.0	99.6	100.0	100.5	99.3	0.21	0.09	0.04	0.02	0.80
Slope	91.6	96.0	96.0	99.4	101.3	0.20	0.29	0.24	0.30	0.39
Stark	86.4	90.6	93.0	95.1	93.4	0.21	0.07	0.13	0.11	0.09
City of Dickinson	87.2	91.1	96.5	96.6	94.6	0.11	0.11	0.10	0.09	0.09
Steele	93.5	83.8	102.7	102.8	95.6	0.39	0.66	0.57	0.42	0.21
Stutsman	97.7	93.6	87.0	95.3	96.2	0.21	0.37	0.33	0.24	0.24
City of Jamestown	90.6	90.1	93.4	94.7	93.9	0.23	0.18	0.16	0.16	0.15
Towner	97.6	113.6	104.5	104.8	108.3	0.23	0.37	0.81	0.94	0.78
Traill	91.2	93.1	92.8	97.8	89.9	0.38	0.33	0.33	0.30	0.35
Walsh	93.0	91.5	94.5	95.4	103.0	0.49	0.62	0.29	0.39	0.23
City of Grafton	94.4	95.6	99.0	89.7	98.4	0.43	0.20	0.27	0.37	0.17
Ward	91.3	93.2	93.7	93.8	97.9	0.37	0.31	0.32	0.26	0.23
City of Minot	95.3	97.9	97.2	97.4	98.3	0.09	0.08	0.09	0.09	0.07
Wells	102.7	95.1	100.0	93.7	99.9	0.41	1.08	0.61	0.44	0.54
Williams	85.6	96.2	96.7	96.7	94.5	0.31	0.28	0.26	0.26	0.30
City of Williston	94.0	96.4	96.0	96.6	95.4	0.12	0.12	0.11	0.10	0.12
State	94.1	94.0	95.8	96.0	94.7	0.19	0.19	0.18	0.18	0.18

Table 5
Median Ratios and Coefficients of Dispersion for Commercial Property

County	Commercial									
	Median Ratio					COD				
	1998	1999	2000	2001	2002	1998	1999	2000	2001	2002
Adams	100.0	100.0	100.0	100.0	100.0	0.01	0.01	0.01	0.04	0.26
Barnes	100.0	100.0	100.0	100.0	99.5	0.12	0.15	0.14	0.19	0.18
City of Valley City	100.9	100.6	100.9	99.9	102.1	0.05	0.34	0.05	0.03	0.04
Benson	100.0	100.0	100.0	100.0	100.0	0.08	0.23	0.23	0.21	0.37
Billings	100.0	97.1	100.0	100.0	100.0	0.02	0.09	0.00	0.00	0.00
Bottineau	104.3	100.9	100.9	100.9	98.9	0.28	0.17	0.18	0.20	0.22
Bowman	92.4	93.5	93.3	99.6	99.0	0.27	0.29	0.25	0.26	0.22
Burke	99.8	99.9	100.0	100.0	100.1	0.05	0.05	0.01	0.01	0.14
Burleigh	100.7	99.5	99.6	98.8	98.1	0.18	0.08	0.06	0.03	0.04
City of Bismarck	96.8	94.0	95.6	93.5	95.1	0.07	0.10	0.06	0.10	0.08
Cass	97.5	94.6	97.3	97.7	96.9	0.33	0.39	0.38	0.40	0.33
City of Fargo	96.2	94.0	94.7	90.8	93.4	0.22	0.18	0.17	0.18	0.15
City of West Fargo	99.4	96.2	96.6	96.8	95.4	0.14	0.14	0.13	0.14	0.12
Cavalier	98.6	98.0	100.5	97.1	98.7	0.15	0.12	0.13	0.08	0.07
Dickey	98.9	97.7	102.5	98.7	98.6	0.29	0.27	0.29	0.25	0.13
Divide	100.4	97.7	109.7	105.0	102.8	0.47	0.42	0.37	0.28	0.28
Dunn	100.2	100.0	100.7	100.5	102.7	0.04	0.02	0.03	0.03	0.05
Eddy	100.0	100.0	100.0	100.0	100.0	0.02	0.01	0.01	0.00	0.00
Emmons	99.8	100.0	100.0	100.0	100.0	0.09	0.14	0.18	0.14	0.51
Foster	100.0	100.0	100.0	100.0	100.0	0.00	0.00	0.00	0.00	0.00
Golden Valley	100.0	100.0	101.0	100.7	102.3	0.00	0.01	0.03	0.05	0.10
Grand Forks	100.0	104.1	104.3	104.3	100.0	0.70	0.65	0.69	0.65	0.38
City of Grand Forks	94.9	96.5	92.0	97.3	97.0	0.10	0.13	0.17	0.12	0.12
Grant	100.6	101.0	101.0	100.0	100.3	0.07	0.05	0.05	0.07	0.94
Griggs	98.4	98.8	100.7	97.1	98.6	0.10	0.06	0.07	0.11	0.07
Hettinger	101.2	100.8	100.1	100.0	100.0	0.04	0.02	0.02	0.03	0.01
Kidder	97.6	104.1	96.6	103.0	99.6	0.22	0.14	0.24	0.27	0.30
LaMoure	101.1	102.7	102.7	102.3	102.3	0.14	0.11	0.11	0.10	0.12
Logan	96.9	95.0	95.4	98.5	100.3	0.14	0.12	0.20	0.09	0.06
McHenry	102.0	100.3	100.3	100.0	100.0	0.19	0.19	0.12	0.39	0.67
McIntosh	98.1	97.5	99.8	100.5	99.0	0.13	0.16	0.15	0.14	0.12
McKenzie	100.1	98.5	100.0	100.9	100.0	0.12	0.16	0.14	0.18	0.10
McLean	100.0	100.0	100.0	100.9	108.1	0.59	0.35	0.71	1.09	0.79

Table 5 Continued
Median Ratios and Coefficients of Dispersion for Commercial Property

Commercial										
County	Median Ratio					COD				
	1998	1999	2000	2001	2002	1998	1999	2000	2001	2002
Mercer	98.4	100.0	100.0	98.2	99.0	0.02	0.03	0.03	0.04	0.04
Morton	100.0	100.0	100.0	100.0	100.0	0.18	0.23	0.24	0.40	0.75
City of Mandan	94.6	93.7	94.8	94.5	94.2	0.12	0.13	0.11	0.15	0.17
Mountrail	100.0	100.0	100.0	100.0	100.0	0.04	0.02	0.03	0.02	0.03
Nelson	103.9	103.9	99.1	95.9	95.9	0.40	0.41	1.27	1.52	1.51
Oliver	123.3	104.2	104.2	98.5	98.6	0.00	0.00	0.00	0.00	0.00
Pembina	99.8	100.0	99.8	100.0	100.0	0.35	0.39	0.33	0.43	0.27
Pierce	99.3	100.9	101.0	101.7	104.5	0.13	0.13	0.08	0.07	0.08
Ramsey	100.0	100.0	100.0	100.0	100.0	0.04	0.08	0.11	0.08	0.04
City of Devils Lake	101.3	101.6	92.2	95.6	95.9	0.21	0.27	0.23	0.22	0.23
Ransom	100.8	100.0	99.8	98.3	100.2	0.21	0.16	0.13	0.08	0.03
Renville	97.8	103.8	103.9	103.8	101.9	0.12	0.12	0.25	0.26	0.28
Richland	97.3	100.0	100.0	100.0	100.0	0.19	0.12	0.26	0.16	0.10
City of Wahpeton	100.0	95.6	96.5	98.1	100.0	0.26	0.18	0.17	0.15	0.12
Rolette	99.7	97.7	93.8	99.0	96.5	0.28	0.33	0.29	0.24	0.11
Sargent	100.5	97.5	97.1	97.4	99.7	0.21	0.13	0.12	0.13	0.60
Sheridan	100.0	100.3	100.4	99.5	100.3	0.07	0.00	0.00	0.00	0.00
Sioux	100.8	100.4	99.6	99.6	98.0	0.00	0.00	0.00	0.00	0.00
Slope	100.0	100.0	100.0	100.0	100.0	0.00	0.00	0.00	0.00	0.00
Stark	100.0	100.0	100.0	100.0	100.0	0.10	0.10	0.07	0.04	0.32
City of Dickinson	96.5	97.5	99.3	98.6	93.0	0.15	0.12	0.13	0.12	0.10
Steele	97.5	97.5	97.5	97.3	98.3	0.06	0.12	0.14	0.13	0.09
Stutsman	100.0	100.0	100.0	100.0	100.0	0.17	0.13	0.11	0.11	0.10
City of Jamestown	100.0	93.9	91.9	96.4	95.0	0.15	0.20	0.13	0.17	0.11
Towner	99.9	97.5	100.0	99.8	95.2	0.15	0.23	0.31	0.39	0.40
Traill	96.6	98.2	96.2	100.0	99.7	0.35	0.36	0.38	0.46	0.40
Walsh	100.0	100.0	100.0	100.0	100.0	0.36	0.28	0.30	0.23	0.23
City of Grafton	100.0	100.0	100.0	106.7	100.7	0.08	0.14	0.12	0.26	0.31
Ward	99.6	94.1	100.0	98.9	98.7	0.27	0.38	0.29	0.19	0.20
City of Minot	98.7	97.5	100.0	100.1	99.3	0.13	0.14	0.13	0.17	0.13
Wells	102.6	101.0	100.0	100.0	100.0	0.46	0.60	0.55	0.40	0.48
Williams	97.6	97.6	100.0	100.0	95.9	0.14	0.21	0.22	0.21	0.18
City of Williston	97.4	99.2	98.8	99.2	101.1	0.11	0.13	0.17	0.17	0.16
State	100.0	100.0	100.0	100.0	100.0	0.19	0.19	0.21	0.22	0.23

Table 6
Average Prices Per Acre and Median Ratios for Agricultural Land

County	No. of Sales	Avg. Price Per Acre	Median Ratio
Adams	22	190	68.2
Barnes	24	418	77.7
Benson	22	231	102.9
Billings	3	#N/A	62.5
Bottineau	31	387	72.7
Bowman	1	#N/A	46.4
Burke	14	287	73.4
Burleigh	8	271	80.7
Cass	43	845	60.6
Cavalier	21	533	64.4
Dickey	17	264	80.1
Divide	18	242	74.1
Dunn	11	226	63.5
Eddy	11	268	92.2
Emmons	33	251	85.7
Foster	4	#N/A	90.0
Golden Valley	17	254	83.2
Grand Forks	32	550	97.8
Grant	21	286	65.6
Griggs	7	311	105.1
Hettinger	10	282	63.4
Kidder	23	208	83.9
LaMoure	19	431	76.9
Logan	45	256	75.0
McHenry	28	199	82.1
McIntosh	46	264	76.1
McKenzie	11	313	51.0
McLean	37	420	60.4
Mercer	11	301	66.4
Morton	44	236	60.7
Mountrail	5	228	56.6
Nelson	23	262	107.5
Oliver	14	217	68.0
Pembina	53	726	72.0
Pierce	18	288	79.2
Ramsey	28	282	92.3
Ransom	17	423	81.1
Renville	6	414	61.2
Richland	38	888	51.6
Rolette	17	311	94.8
Sargent	21	454	73.6
Sheridan	24	225	86.8
Sioux	6	119	73.3
Slope	18	233	84.3
Stark	19	315	53.1
Steele	9	504	77.1
Stutsman	32	355	73.6
Towner	20	277	90.0
Traill	19	798	61.0
Walsh	19	528	85.8
Ward	26	385	58.4
Wells	23	346	92.0
Williams	29	303	60.9
State	1,118	352	72.4